

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 591 OF 2006

Reliance Industries Limited. ...Petitioner
V/s.
State of Maharashtra & Ors. ...Respondents

Shri I.M. Chagla, Sr.Counsel with M.Sathe and C.Balsara
i/b. A.S. Dayal and Associates for Petitioner.
Shri V.A. Sonpal with P.K. Khemani, AGP for
Respondents.

**CORAM : V.G. PALSHIKAR &
V.M. KANADE, JJ.
DATED : JUNE 22, 2006**

P.C. :-

. By this petition, petitioner Reliance Industries Ltd. have challenged the communication dated 29th December, 2005 issued by the Chief Controlling Revenue Authority, Maharashtra State, Pune, rejecting the application whereby the petition under Section 54(1)(b) as not maintainable.

2. The petitioner had filed Appeal No.16/2003 under Section 53(1A) of the Bombay Stamp Act, 1958. This appeal was decided by the Authority on 10th August, 2005. Thereafter, the application was made under Section 54(1)(b) of the Act by the petitioner company which was rejected by the Authority by the order of rejection, which is impugned in this petition.

3. The application under Section 54 is to be decided by the Chief Controlling Revenue Authority and in so deciding, he has to adjudicate whether there existing a substantial question of law the adjudication of which is not possible by the Chief Controlling Revenue Authority. In such situation, the reference has to be made or rejected. A perusal of the impugned order clearly demonstrates that the entire approach of the Authority towards the application under Section 54 of the Act was wrong. Interest of justice would be met if without going into the merits of the application or existence of the question of law of substantial nature, matter is remitted back to the Chief Controlling Revenue Authority under Section 54 to decide the application made by the petitioner afresh after giving adequate opportunity to the petitioner to explain its claim and then adjudicating upon the same in accordance with law. The matter preferably be decided within three months from the date of receipt of this order.

(V.G. PALSHIKAR, J.)

(V.M. KANADE, J.)